

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA
BUTTE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

BRANDON ROBERT WILSON,

Defendant.

CR 21–5–BU–DLC

ORDER

Before the Court is United States Magistrate Judge Kathleen L. DeSoto’s Findings & Recommendation Concerning Plea. (Doc. 24.) Because neither party objected, they are not entitled to *de novo* review. 28 U.S.C. § 636(b)(1); *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003). Therefore, the Court reviews the Findings and Recommendation for clear error. *McDonnell Douglas Corp. v. Commodore Bus. Mach., Inc.*, 656 F.2d 1309, 1313 (9th Cir. 1981). Clear error exists if the Court is left with a “definite and firm conviction that a mistake has been committed.” *United States v. Syrax*, 235 F.3d 422, 427 (9th Cir. 2000).

Brandon Robert Wilson is charged with two counts of tax evasion, in violation of 26 U.S.C. § 7201. (Doc. 1.) Judge DeSoto recommends that this Court accept Mr. Wilson’s guilty plea as to both counts charged in the indictment after Mr. Wilson appeared before her pursuant to Federal Rule of Criminal

Procedure 11. The Court finds no clear error in Judge DeSoto's Findings and Recommendation and adopts them in full.¹

Accordingly, IT IS ORDERED that Judge DeSoto's Findings and Recommendation (Doc. 24) is ADOPTED in full.

IT IS FURTHER ORDERED that Mr. Wilson's motion to change plea (Doc. 17) is GRANTED.

IT IS FURTHER ORDERED that Mr. Wilson is adjudged guilty as charged in the Indictment.

DATED this 16th day of September, 2021.



Dana L. Christensen, District Judge
United States District Court

¹ The Court finds that deferring acceptance is unnecessary because there is no plea agreement in this case. (Doc. 20 at 2.)